Reported RecommendingInd. Postponed	House	File	338
Passed House Failed to Pass House Passed Senate	•		
Failed to Pass Senate			

February 21, 1947.
Military and Veterans Affairs.

By PRANGE.

A BILL FOR

An Act relating to the filing of claims for property tax exemption by veterans or those claiming through veterans.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 Section 1. Chapter four hundred forty-one (441) Code
- 2 1946, is hereby amended by adding the following: "The
- 3 local assessor shall, when assessing any person or partnership,
- 4 determine whether or not such person or partners, or either of
- 5 such partners, are eligible to claim a property tax exemption
- 6 under the provisions of section four hundred twenty-seven point
- 7 three (427.3) or four hundred twenty-seven point four (427.4),
- 8 Code 1946. If the assessor finds that such person or
- 9 partner is eligible for said exemption he shall offer to take his
- 10 application for exemption at the time of making the assessment.
- 11 The county auditor shall provide the assessor with appropriate
- 12 application forms. Any application so filed with the assessor
- 13 shall be returned by him to the county auditor along with the
- 14 assessment roll."

EXPLANATION OF H. F. 338

At present many veterans are losing the benefit of their exemptions because they are not aware of the requirement for filing claim for same on or before July 1st. Many believe that the recording of their discharge will automatically effect the exemption. This is not true. Under this bill the Assessor would merely take the application at the time of completing the roll.